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NEW YORK STATE ELECTRIC & GAS CORPORATION

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GENERAL INFORMATION

24. GLOSSARY: (CONT'd)

Therm: A unit of heating value equivalent to 100,000 Btu. The number of therms in a given volume of gas is determined by multiplying the given number of cubic feet of gas by the averge heating value of the gas in Btu per cubic foot and dividing by 100,000.

Therm Factor: A factor obtained by the division of the total quantity of Dekatherms (Dt) purchased by the Company over a period of time by the total quantity of Mcfs purchased over that same period of time, to four decimal places.

Therm Factor Area: A geographic area where the energy content of the gas delivered is considered to be the same.

Utility: New York State Electric & Gas Corporation (the Corporation)(the Company)(NYSEG).

Utility Deficiency: Any action or inaction by the Company or one of its authorized agents that does not substantially conform to the rules and regulations of the PSC, the Company's tariff, or its written business procedures.

16 NYCRR: Title 16 of the Codes, Rules, and Regulations of the State of New York. The regulations contained in this Title, issued by the Department of Public Service, govern the practices and operations of public utilities in New York. Numerical suffix denotes a section or part of a rule.

Abbreviations:

Btu - British thermal units
Cu ft - cubic foot and cubic feet

Ccf - 100 cubic feet
Mcf - 1,000 cubic feet
Dt - 10 therms

DPS - Department of Public Service

FERC - Federal Energy Regulatory Commission

GAAP/FASB - Generally Accepted Accounting Principles/Financial Accounting Standards Board

PSC - Public Service Commission

16 NYCRR - Title 16 of the Codes, Rules and Regulations of the State of New York. Numerical suffix denotes section or part.

Utility Deficiency - means any action or inaction by the Company or one of its authorized agents that does not substantially conform to the rules and regulations of the PSC, the Company's tariff, or its written business procedures.

Water Vapor Content - Shall describe the condition of a cubic foot as either: Wet (W) - saturated with water vapor; or Dry (D) - anhydrous.

16 NYCRR - Title 16 of the New York Codes, Rules, and Regulations. Numerical suffix denotes a section or part of a rule.

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